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September 1, 2005

The Commissioner of Patents and Trademarks Washington, D.C. 20231 U.S.A.

Dear Sir:

RE: Information Disclosure Statement U.S. Application No. 10/507,409

METHOD AND SYSTEM OF COST VARIANCE ANALYSIS

Inventors: LAY, Colin M. Our File: 015049-1003

Applicant submits this Statement in accordance with the duty of disclosure under 37 C.F.R. 1.56 and 1.97-1.98. This Statement is filed in accordance with 37 C.F.R. 1.97(b)(3), prior to issuance of a First Office Action on its merits.

A copy of each non-US patent reference, together with a listing on Form PTO-1449, is submitted herewith. Applicant respectfully solicits the Examiner's consideration of the cited references and entry thereof into the record of this application.

Yours sincerely.

Eugene F. Derényi Reg. No. 52,409

EFD/nb Encl.

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INFORMATION DISCLOSURE STATEMENT BY APPLICANT

(Use as many sheets as necessary)

/Nathan Erb/

Complete if Known				
Application Number	10/507,409	_		
Filing Date	September 13, 2004	_		
First Named Inventor	Colin M. Lay	_		
Art Unit		_		
Examiner Name		_		
Attorney Docket Number	015049-1003	_		

				DOCUMENTS	
Examiner Initials*	Cite No.	Document Number Number-Kind Code ^{2 (# trooks)}	Publication Date MM-DD-YYYY	Name of Patentee or Applicant of Cited Document	Pages, Columns, Lines, Where Relevant Passages or Relevan Figures Appear
/N.E./	1	US- 6,014,640	01-11-2000	Bent	
VZ	2	US- 2002/0143418A1	10-03-2002	Ohara et al.	
V	3	US- 5,778,345	07-07-1998	McCartney	
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Examiner Initials*	Cite No.1	Foreign Patent Document	Publication Date	Name of Patentee or Applicant of Cited Document	Pages, Columns, Lines, Where Relevant Passages	Г
iiii.		Country Code ³ "Number ⁴ "Kind Code ⁵ (# known)	MM-DD-YYYY	7 ppindant or ottoe boosinent	Or Relevant Figures Appear	T ⁴
/N.E./	5	WO 97/26609	07-24-1997	McCartney		
/N.E./	6	EP 0 875 035 B1	06-05-2002	McCartney		
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STATEMENT BY APPLICANT		First Named Inventor	Colin M. Lay	_		
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Sheet	2	of	3	Attorney Docket Number	015049-1003	7

Examiner Initials* Cite No.1		Include name of the author (in CAPITAL LETTERS), title of the article (when appropriate), title of the item (book, magazine, pounal, serial, symposium, catalog, etc.), date, page(s), volume-issue number(s), publisher, city and/or country where published.	T ²
		BROYLES, ROBERT W. et al., Budgeting and Controllable Cost Variances, Journal of Medical Systems, Vol. 6, No. 6, 1982 pp. 599-611	
	8	COOPER, ROBIN, The Rise of Activity-Based Costing-Part One et al., Journal of Cost Management, Summer 1988, pp. 45-54	
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/N.E./ ₁₆ LAY, COLIN M., Health Care Finance, Winter 1998, pp. 1-18			

Examiner Signature	/Nathan Erb/	Date Considered	08/01/2008
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Sheet	3	of	3	Attorney Docket Number	015049-1003

Examiner	Cite	Include name of the author (in CAPITAL LETTERS), title of the article (when appropriate), title of	
Initials*	No.1	the item (book, magazine, journal, serial, symposium, catalog, etc.), date, page(s), volume-issue number(s), publisher, city and/or country where published.	T²
/N.E./ 17		LAY, COLIN M., Health Care Finance, Winter 2000, pp. 1-18	
	18	LAY, COLIN M., Master of Health Administration Programme, Winter 2002, pp. 1-6	
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	<u></u>	COKINS GARY Activity-Based Cost Management 2001 pp 1-374 John Wiley & Sons, Inc., Canada	
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		was unable to access this reference and thus	
		could not consider this reference	

Examiner Signature	/Nathan Erb/	Date Considered	08/01/2008

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